## AMENDMENTS TO THE CLAIMS

**This listing of claims will replace all prior versions and listings of claims in the application:**

## LISTING OF CLAIMS:

1. (currently amended):  A multilayer-coated powder comprising a base particle having a specific gravity of 0.1 to 10.5 surrounded by plural coating layers which are different from each other in refractive index,

   wherein at least one of the coating layers is an organic layer.

2. (original):  The multilayer-coated powder according to claim 1, wherein at least one of the coating layers is an inorganic metal compound layer.

3. (original):  The multilayer-coated powder according to claim 2, wherein the inorganic metal compound layer is a metal oxide film layer.

4. (original):  The multilayer-coated powder according to claim 1, wherein at least one of the coating layers is a metal layer or an alloy layer.

5. (canceled).

6. (currently amended):  A pigment powder, comprising the multilayer-coated powder according to any one of claims 1 to 5 4.

7. (currently amended):  A material for a cosmetic, comprising the multilayer-coated powder according to any one of claims 1 to 5 4.

8. (canceled).

9. (previously presented): The multilayer-coated powder according to claim 1, wherein the base particle is a spherical or pulverized particle.

10. (previously presented): The multilayer-coated powder according to claim 3, wherein at least one layer of the metal oxide films is formed by hydrolysis of a metal alkoxide.

11. (previously presented): The multilayer-coated powder according to claim 3, wherein at least one layer of the metal oxide films is formed by a reaction of an aqueous solution of a metal salt.

12. (previously presented): The multilayer-coated powder according to claim 1, wherein the thickness of each unit of the coating layer is selected such that each layer has an interference peak or bottom at the same specific wavelength and is determined by fixing a fundamental film thickness thereof which satisfies the following equation (1):

$$N \times d = m \times \lambda/4 \qquad (1)$$

(wherein N represents a complex refractive index, d represents the fundamental film thickness, m represents an integer (natural number), and $\lambda$ represents the wavelength at which the interference reflection peak or interference transmission peak appears, and N is defined by the following equation (2):

$$N = n + i\kappa \qquad (2)$$

(wherein n represents the refractive index of each unit coating layer, i represents complex number, and $\kappa$ represents extinction coefficient)), and correcting the actual thickness of the each unit of the coating layers based on the function of the phase shift caused by the extinction coefficient $\kappa$ of refractive index, the phase shift occurring at film interfaces, and the peak shift

attributable to refractive index dispersion and particle shape so that the each unit of the coating layers has an interference reflection peak or an interference transmission bottom at the same specific wavelength.

13. (previously presented): The multilayer-coated powder according to claim 1, wherein said plural coating layers are formed on individual base particles.

14. (previously presented): The multilayer-coated powder according to claim 1, wherein said plural coating layers are formed as a continuous film surrounding individual base particles.

15. (currently amended): The ~~multilayer-coated~~ multilayer-coated powder according to claim 1, containing no dye or pigment.

16. (new): The multilayer-coated powder according to claim 1, wherein said organic layer comprises a resin.